

## Franchise Tax Board

## NO ANALYSIS REQUIRED

Author: Vasconcellos Analyst: Roger Lackey Bill Number: SB 1908  
Related Bills: See Prior Analysis Telephone: 845-3627 Amended Date: 08-18-98  
Attorney: Doug Bramhall Sponsor: \_\_\_\_\_

**SUBJECT:** LAO Consult With FTB & Other Entities/Taxation Of Internet Business Activity

- \_\_\_\_\_ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.  
\_\_\_\_\_ TECHNICAL BILL -- No program or fiscal changes to existing program.  
\_\_\_\_\_ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.  
\_\_\_\_\_ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.  
  X   MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is Pending.  
\_\_\_\_\_ MINOR AMENDMENT - No change in approved position of \_\_\_\_\_. See comments below.  
\_\_\_\_\_ OTHER - See comments below.

**COMMENTS:**

This bill would require the Legislative Analyst (LAO), on or before April 1, 2000, to prepare and deliver to the Legislature a report regarding taxation and business activities on the Internet. In preparing the report LAO is to consult with the business community, the Franchise Tax Board (FTB), the State Board of Equalization (BOE), the Director of Finance (DOF), the League of California Cities, and the California State Association of Counties.

The August 18, 1998, amendment revised the due date from April 1, 1999, to April 1, 2000, for the LAO to deliver the required report to the Legislature.

Except for the above discussion, the department's analysis of SB 1908 as amended June 30, 1998, still applies.

## Board Position:

_____ S	_____ NA	_____ NP
_____ SA	_____ O	_____ NAR
_____ N	_____ OUA	<u>  X  </u> PENDING

## Franchise Tax Board Staff

## Date

Roger J. Lackey

8/24/98